Law (Shanghai, 1925) is a brief synopsis of current laws, principles, and procedure, which combines the old and the new. A longer study of ancient and especially modern law is J. Escarra, *Le Droll Chinois* (Peking, 1936).

On government finances, and especially on taxation, there is Han Liang Huang, *The Land Tax in China* (New York, 1918)—a doctoral dissertation; another doctoral dissertation, Chuan Shih Li, *Central and Local Finance in China* (New York, 1922); still another of the same origin, Kinn Wei Shaw, *Democracy and Finance in China* (New York, 1926)—largely historical and carrying the story into republican times; E. H. Parker, *China* (New York, 1917), chapters 10, II, 12; Morse, *op. cit.,* chapter 4; and Hsieh, *op. cit.,* chapter 7. On the salt tax, see an excellent article by E. M. Gale, *Public Administration of Salt in China: A Historical Survey (The Annals of the American Academy of Political and Social Science,* Nov. 1930, pp. 241-251).

A summary and criticism of the older military system is in W. J. Hail, *Tseng Kuo-fan* (New Haven, 1927), pp. 1-16. The organization of the army is also described in Mayers, *op. cit.,* chapters 6 and 7. On the examinations leading to office in the army, there is Etienne Zi, *Pratique des Examens Militaires en Chine (Varietds Sinologiques* No. 9, Shanghai, 1896).

On the government of the dependencies, see Mayers, *op. cit.,* pp. 80-114, and Hsieh, *op. cit.,* chapter 12.

There is a wealth of treatises and material on the changes in government in the past generation. An excellent account, somewhat optimistic and dwelling especially on the changes since i926, is A. N. Hoicombe, *The Chinese Revolution* (Cambridge, 1930). Morse, *op. cit.,* chapter 3, contains a brief description of government under the first years of the Republic. J. C-h. Lynn, *Political Parties in China* (Peking, 1930) is a somewhat sketchy account of the major parties and cliques, chiefly since the establishment of the Republic. A fairly short summary is H. M. Vinacke, *Modern Constitutional Development in China* (Princeton, 1920). One set of documents is *Constitution and Supplementary Laws and Documents of the Republic oj China* (translated and

published by the Commission on Extraterritoriality, Peking, 1924). See also P. M. A. Linebarger, *Government in Republican China* (New York, 1938). Translations of important documents and periodical descriptions of the current government are to be found in the various issues of the *China Year Book* (London, 1912-1919, Tientsin, 1921-1930, Shanghai, 1931 *et seq.).* Some of the new laws are contained in T. Chen and N. F. Allman, *The Modern Commercial Legislation of China, Translated and Compiled* (Shanghai, 1926), and *The Civil Code of the Republic of China,* translated by C. L. Hsia and others (Shanghai, 1930). Some documents and articles of value are also to be found in *The Chinese Social and Political Science Review* (Peking, 1916 *et seq.).* Min-Ch'ien T. Z. Tyau, *Two Years of Nationalist China* (Shanghai, 1930), has much excellent material. There are several doctoral disserta-